

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/03/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 28 / MSAD 28

2012-13

528 - 528

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	468	263	731	0	731
10	ATTENDING PUPILS (OCTOBER 2011)	443	269	712	0	712
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	455.5	266.0	721.5 (100%)	0.0 (0%)	721.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	26.8 (17:1)	16.6 (16:1)	0.0 (15:1)	=	43.4	/	54.9	=	.79	X	2915,035	=	2302,878	0
B.	GUIDANCE	1.4 (315:1)	0.8 (315:1)	0.0 (225:1)	=	2.2	/	3.0	=	.73	X	172,602	=	125,999	0
C.	LIBRARIANS	0.6 (720:1)	0.4 (720:1)	0.0 (720:1)	=	1.0	/	2.0	=	.50	X	116,789	=	58,395	0
D.	HEALTH	0.6 (720:1)	0.4 (720:1)	0.0 (720:1)	=	1.0	/	2.2	=	.45	X	109,101	=	49,095	0
E.	EDUCATION TECHS	5.1 (090:1)	3.0 (090:1)	0.0 (225:1)	=	8.1	/	9.6	=	.84	X	181,311	=	152,301	0
F.	LIBRARY TECHS	1.0 (450:1)	0.6 (450:1)	0.0 (450:1)	=	1.6	/	0.0	=	1.60	X	0	=	22,899	0
G.	CLERICAL	2.5 (180:1)	1.5 (180:1)	0.0 (180:1)	=	4.0	/	2.7	=	1.48	X	84,474	=	125,022	0
H.	SCHOOL ADMIN.	1.7 (275:1)	1.0 (275:1)	0.0 (284:1)	=	2.7	/	3.0	=	.90	X	228,339	=	205,505	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		26,696	0
B.	Supplies and Equipment	346	478		249,639	0
C.	Professional Development	59	59		42,569	0
D.	Instructional Leadership Support	24	24		17,316	0
E.	Co- and Extra-Curricular Student	34	114		24,531	0
F.	System Administration/Support	220	220		158,730	0
G.	Operations & Maintenance	1,013	1,204		730,880	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	481,910	0
B.	Education & Library Technicians	36.00%	63,072	0
C.	Clerical	29.00%	36,256	0
D.	School Administrators	14.00%	28,771	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	-70,344	0

17	TOTALS	4832,119	0
18	E.P.S. RATES	6,697	0

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 28 / MSAD 28

2012-13

528 - 528

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          767.0          0.0          767.0
      OCTOBER 2009         741.0          0.0          741.0
      APRIL 2010           739.0          0.0          739.0
      OCTOBER 2010         718.0          0.0          718.0
      APRIL 2011           731.0          0.0          731.0
      OCTOBER 2011         712.0          0.0          712.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS              721.5 +      13.16    X        6,697.00    =      4,920,018.02
      9-12 PUPILS              0.0 +        0.00    X          0.00    =          0.00
      ADULT EDUC. COURSES AT .1    0.0          X          0.00    =          0.00
      K-8 EQUIV. INSTR. PUPILS    0.125        X          6,697.00    =      837.13
      9-12 EQUIV. INSTR. PUPILS    0.000        X          6,697.00    =          0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .2823    203.7    X .15    X        6,697.00    =      204,626.84
      9-12 DISADVANTAGED @ .2823     0.0    X .15    X          0.00    =          0.00
      K-8 LIMITED ENGLISH PROF.      7.0    X .700    X        6,697.00    =      32,815.30
      9-12 LIMITED ENGLISH PROF.     0.0    X .700    X          0.00    =          0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT        721.5          X          43.00    =      31,024.50
      9-12 STUDENT ASSESSMENT         0.0          X          43.00    =          0.00
      K-8 TECHNOLOGY RESOURCES        721.5          X          98.00    =      70,707.00
      9-12 TECHNOLOGY RESOURCES         0.0          X          296.00    =          0.00
      K-2 PUPILS                     205.0    X .10    X        6,697.00    =      137,288.50

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =          0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =          0.00

OPERATING ALLOCATION                                5,397,317.29
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 5,235,397.77

30  ADJUSTED TOTAL OPERATING ALLOCATION                                5,235,397.77

```

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 28 / MSAD 28

2012-13

528 - 528

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	254,490.29	X	101.10%	=	257,289.68
32	SPECIAL EDUCATION - EPS ALLOCATION					1,491,833.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					331,332.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					93,350.22
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,173,806.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,409,204.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 28 / MSAD 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 28 / MSAD 28				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 28 / MSAD 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,409,204.12

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/03/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 28 / MSAD 28

2012-13

528 - 528

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
CAMDEN	384.0	53.56%	3,968,369.73		0.00		3,968,369.73		
ROCKPORT	333.0	46.44%	3,440,834.39		0.00		3,440,834.39		
TOTAL	717.0						7,409,204.12		
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CAMDEN			813,232,665	7.690	6,253,759.19		3,968,369.73	3,968,369.73	53.56% 4.88M
ROCKPORT			623,800,400	7.690	4,797,025.08		3,440,834.39	3,440,834.39	46.44% 5.52M
TOTAL			1,437,033,065		11,050,784.27		7,409,204.12	7,409,204.12	100.00% 5.16M
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS							7,409,204.12	7,409,204.12	0.00
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS								522,141.81-	522,141.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS							7,409,204.12	6,887,062.31	522,141.81
51 PLUS AUDIT ADJUSTMENTS									0.00
52 LESS AUDIT ADJUSTMENTS									0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION									0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%									0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT									0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT									0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT									0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE									0.00
59D BUS REFURBISHING ADJUSTMENT									0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N									522,141.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):							LOCAL SHARE % =	100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):							LOCAL SHARE % =	92.95%	STATE SHARE % = 7.05%
63 FYI: 100% E.P.S. TOTAL ALLOCATION							7,571,123.64		

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN	3,968,369.73	3,688,710.57	53.56%	4.54
ROCKPORT	3,440,834.39	3,198,351.74	46.44%	5.13
TOTAL	7,409,204.12	6,887,062.31	100.00%	4.79

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.